

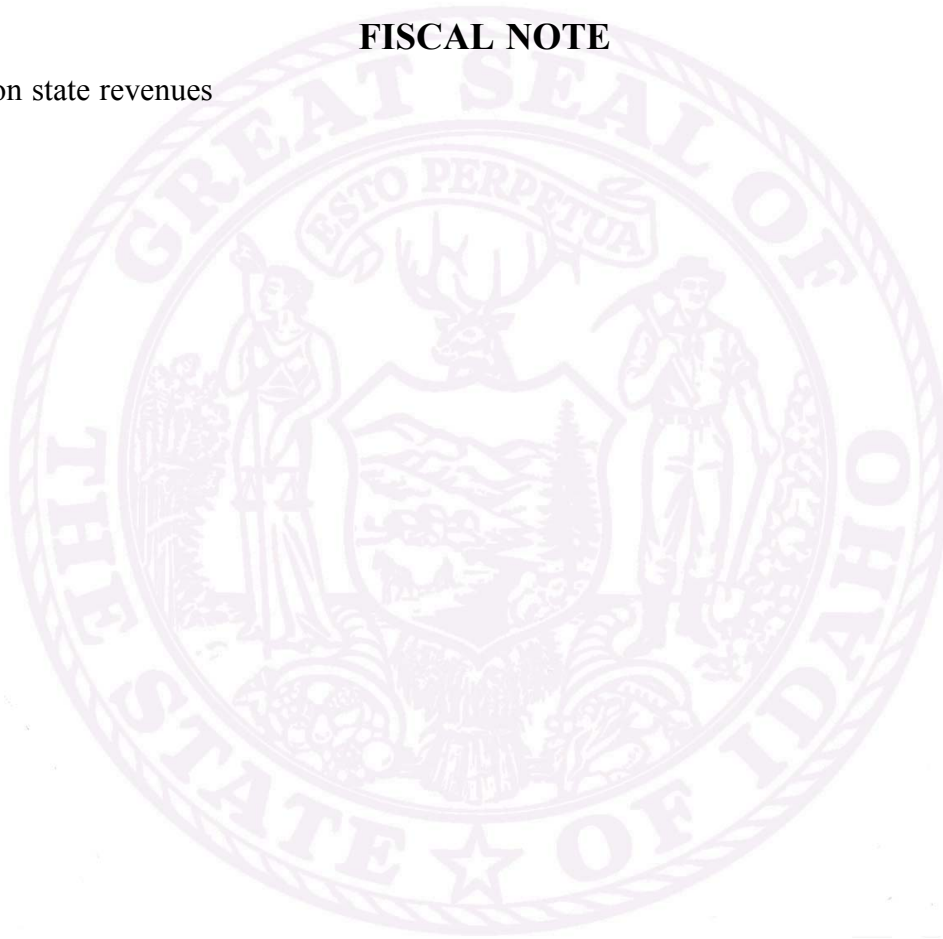
STATEMENT OF PURPOSE

RS23193

Section 31-4314, Idaho Code, excludes recreation districts from the January first deadline that other districts must follow to organize and be allowed to levy property tax in a particular year. Recreation districts are allowed to organize up to June 1. This conflicts with section 63-807, Idaho Code, requirements to have tax code areas finalized earlier in the year so that operating property values can be correctly assigned to various taxing districts. This proposal amends 31-4314, Idaho Code, to require that recreation districts comply with the date requirements in section 63-807, Idaho Code. This would make recreation districts conform to the same formation and levy laws as other taxing districts. Taxpayers would benefit by having tax levies that are more accurately established.

FISCAL NOTE

No effect on state revenues



Contact:

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